

CAMERON, HINES & HARTT

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place
West Monroe, Louisiana 71291

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West Monroe, LA 71294-2474

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June 28, 2000

Dr. Dan Kyle
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

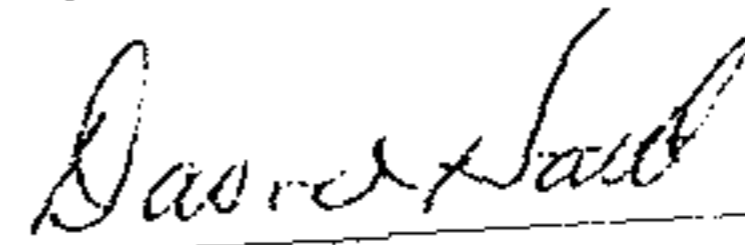
Dear Dr. Kyle:

Enclosed please find six bound and one unbound copies of the report on the agreed-upon procedures pertaining to Metro Narcotics at June 23, 2000.

Copies of this report have also been issued to the Board of Directors and management of Metro Narcotics.

If I can be of further assistance, please call.

Respectfully,



David Hartt, CPA

Enclosures

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the entity and other state or local public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 19 2000

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Metro Narcotics of Ouachita Parish
West Monroe, Louisiana

We have performed the procedures listed below that were agreed to by management and the Board of Directors of Metro Narcotics, to selected accounting records and transactions of Metro Narcotics as of June 23, 2000. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We compared the reconciliation for the checking account to the general ledger without exception.

We compared the savings and CD accounts to the general ledger. We noted that \$10,509 in interest income had not been recorded.

We counted the cash on hand (petty cash) and compared it to the general ledger without exception. The cash in the safe is held as evidence and should not be, and is not, recorded on the general ledger.

The LCLE Grant revenues and expenditures as of June 23, 2000 were compared to the general ledger and Request for Reimbursement reports without exception. The amounts on the general ledger at this date only represented a few of the months' detail. A further examination of the grant will be done during the audit of the Metro LCLE Grant fund for the City of West Monroe and during the audit of Metro Narcotics for the year ended September 30, 2000.

All other revenue and expenditure amounts were compared to the subsidiary record without exception.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on Metro Narcotics' financial statements or specified elements, accounts, or items thereof. Accordingly, we do not express such an opinion. Also, we express no opinion on the effectiveness of Metro Narcotics' internal control over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Board of Directors
Metro Narcotics of Ouachita Parish
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This report is intended solely for the information and use of management and Board of Directors of Metro Narcotics and the Louisiana Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties

Cameron, Hines & Hartt (APAC)

West Monroe, Louisiana
June 27, 2000

METRO NARCOTICS
MANAGEMENT'S CORRECTIVE ACTION PLAN
JUNE 23, 2000

Internal Control and Compliance Material to the Agreed-Upon Procedures

1. Interest Income not Recorded on General Ledger

Recommendation: Metro Narcotics should record the interest on the savings account monthly and on the CD when they receive the statement, i.e. quarterly, semi-annually.

Action Taken: Metro Narcotics has recorded the interest that was earned as of June 23, 2000 and will continue to record the interest on a monthly basis or as the interest statements are received from the banks.